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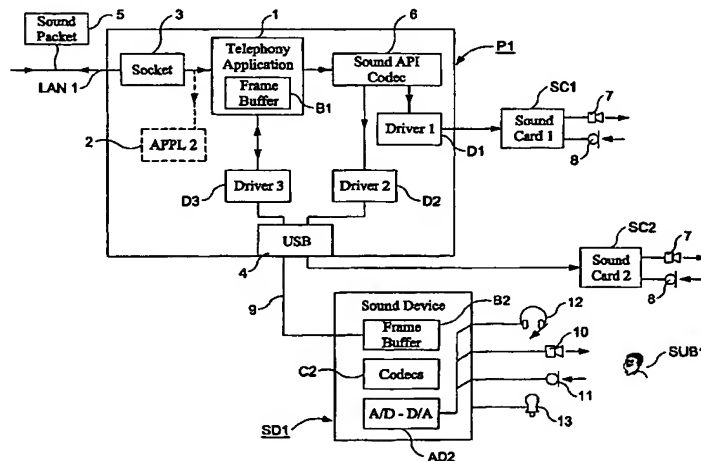
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(54) Title: **AN ARRANGEMENT AND A METHOD FOR HANDLING AN AUDIO SIGNAL**

(57) Abstract: The present invention relates to a sound device (SD1), connected to a computer (P1), for handling of asynchronously transferred digital audio packets (5) on a network (LAN1). The computer has an interface (3) connected to a telephony application (1), a driver (D3) and a bus (4). The sound device (SD1) is connected (9) via the bus (4) and includes a software frame buffer (B2), codecs (C2) and an A/D-D/A converter (AD2), which is connected to in/out devices (10, 11, 12). The sound packets (5) are transferred asynchronously through the computer (P1), are buffered in the sound device frame buffer (B2), decoded in the codec (C2) and D/A converted into an analog signal for the in/out devices. Speech to the in devices (11, 12) is processed in a corresponding manner. Having the buffer (B2) close to the codec (C2) enables processing of the sound packets, e.g. with respect to the varying time delay in the computer (P1), restoring lost packets and producing replacement frames. The sound device (SD1) relieves the computer (P1) of the heavy workload of processing the sound packets (5).